IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.6 OF 2001

The Commissioner of Central Excise ..Applicant.

V/s.

M/s.Kalyani Steels Ltd. ..Respondent.

Mr.A.J.Rana for applicant.

Mr.M. Baya for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 7TH APRIL, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. The substantial question of law that is sought to be raised in this application is as to whether the binding materials are used for fixing the refractories in electric furnace and cannot be considered to be used in or in relation to the manufacture of the final products. The very same question has already been answered by the Tribunal in the case of **Commissioner of C.Ex., Coimbatore V/s. Jawahar Mills Ltd. [1999(108) E.L.T. 47 (Tribunal)].** and the same has also been confirmed by the Apex Court in the case of **Commissioner of C.Ex., Coimbatore V/s. Jawahar Mills Ltd.** reported in **2001(132) E.L.T.3(S.C.)**. In this view of the matter, no substantial question of law is involved in this application.

2. Application is, therefore, dismissed with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)